

**Illinois Department of Revenue
Regulations**

Title 86 Part 160 Section 160.130 Registration Of Servicemen

TITLE 86: REVENUE

**PART 160
SERVICE USE TAX**

Section 160.130 Registration Of Servicemen

- a) A serviceman who is registered under the Retailers' Occupation Tax Act, Use Tax Act or Service Occupation Tax Act need not obtain a separate Certificate of Registration under the Service Use Tax Act. However, any out-of-State serviceman maintaining a place of business in this State, if not registered under the Retailers' Occupation Tax Act, the Use Tax Act or the Service Occupation Tax Act, must apply to the Department for a Certificate of Registration on an application form furnished by the Department. Each such serviceman shall list with the Department the names and addresses of all his agents operating in this State and the location of any and all of his distribution or sales houses, offices or other places of business in this State. In general, the provisions of Subpart F of the Service Occupation Tax Regulations (86 Ill. Adm. Code 140) shall apply to such registration under the Service Use Tax Act.
- b) For a definition of "Serviceman maintaining a place of business in this State", see Section 160.105 of this Part.
- c) Every out-of-State serviceman maintaining a place of business in this State must register and collect Service Use Tax from service customers, unless such serviceman is authorized to pay Use Tax as provided in 86 Ill. Adm. Code 140.108.
- d) The Department may, in its discretion, upon application, authorize the collection of Service Use Tax by any serviceman not maintaining a place of business within this State within the meaning of the Service Use Tax Act and Section 160.105 of this Part. Such serviceman shall be issued, without charge, a permit to collect such tax. When so authorized, it shall be the duty of such serviceman to collect the tax upon all tangible personal property sold, to his knowledge, as an incident to a sale of service for use within this State, in the same manner and subject to the same requirements, as a serviceman maintaining a place of business within this State.

(Source: Amended at 25 Ill. Reg. 5015, effective March 23, 2001)